



STATE OF MINNESOTA
COUNTY OF LAKE

TAX COURT
REGULAR DIVISION

Karl Johansson and Elizabeth A. Johansson,
Petitioners,

ORDER ON MOTION FOR COSTS

vs.
County of Lake,
Respondent.

File Nos.: 38-CV-22-145
38-CV-23-156
38-CV-24-140
38-CV-25-209

This matter came before the Honorable Jane N. Bowman, Chief Judge of the Minnesota Tax Court, on Petitioners’ motion for costs.

William M. Burns, Mark D. Pilon, and Caroline R. Prince, Hanft Fride, P.A., represent Petitioners Karl Johansson and Elizabeth A. Johansson.

Russell H. Conrow, Assistant County Attorney, represents Respondent Lake County.

Karl Johansson and Elizabeth A. Johansson challenged their property tax assessment for taxes payable in 2022-25, alleging their property had been overvalued.¹ Trial in these consolidated matters was held on October 14, 2025,² where the court found in favor of the Johanssons. *Johansson v. Cnty. of Lake*, No. 38-CV-22-145 et al., 2026 WL 492056, at *2, 9 (Minn. T.C. Feb. 20, 2026). Having resolved the valuation dispute, the Johanssons now bring a motion for costs in the amount of \$39,404.75.³ In support, the Johanssons submitted an affidavit of costs paid to

¹ Pay 22 Pet. (filed Apr. 26, 2022); Pay 23 Pet. (filed Apr. 17, 2023); Pay 24 Pet. (filed Apr. 23, 2024); Pay 25 Pet. (filed Apr.25, 2025).

² See T.C. Not. Remote Hr’g (filed Sept. 30, 2025).

³ Pet’rs’ Not. Mot. & Mot. Costs & Disbursements (filed Apr. 23, 2026); Pet’rs’ Mem. Law Supp. Mot. Costs & Disbursements (filed Apr. 23, 2026).

prosecute these valuation appeals, which were: statutory costs under Minnesota Statutes section 549.02 (2024) (\$200), court filing fees for tax petitions filed for years 2022-25 (\$1,200), court reporter and transcript fees (\$1,158.50), and appraisal fees and appraisal-related consulting services, including the narrative appraisal report, pretrial preparation, trial attendance, testimony, and expanded-scope work (\$36,846.25), totaling \$39,404.75.⁴ Alternatively, the Johanssons request “the maximum portion of those charges the Court deems reasonable as expert or appraisal-related disbursements.”⁵

Within 90 days of a final order of the Tax Court, “a party may file and serve a motion that costs and disbursements be granted to the prevailing party ... [to] be included in the judgment in the case of a real estate tax appeal under Minnesota Statutes, chapter 278.” Minn. R. 8610.0150 (2026). A non-moving party then has ten days to file and serve any objection to the request for costs and disbursements. *Id.* Here, there is no dispute that the Johanssons received a reduction in taxable value and were therefore the prevailing party in this matter. *Johansson*, 2026 WL 492056, at *2, 9; *see* Minn. Stat. § 278.07 (2024) (“If the tax so determined is decreased from the amount originally levied, the court may, in its discretion, award disbursements to the petitioner”).

The County timely objected to certain costs included in the Johanssons’ motion and asked the court to limit the Johanssons’ award to \$3,333.50.⁶ The County does not dispute, and we agree, that the Johanssons are entitled to statutory costs, court filing fees, and court reporter and transcript fees, totaling \$2,558.50. *Nolan v. Cnty. of Scott*, Nos. 70-CV-10-4233 & 70-CV-10-4240, 2012 WL 2513673, at *1 (Minn. T.C. June 27, 2012) (allowing for reimbursement of “statutory costs,

⁴ Pet’rs’ Mem. Law Supp. Mot. Costs & Disbursements 2; Aff. Mark D. Pilon (signed Apr. 23, 2026) ¶ 3.

⁵ Pet’rs’ Mem. Law Supp. Mot. Costs & Disbursements 2.

⁶ Resp’t’s Obj. Pet’rs’ Mot. Costs 2 (filed Apr. 30, 2026).

filing fees, [and] court reporter fees”); *Menard, Inc. v. Cnty. of Washington*, No. 82-CV-14-1681 et al., 2018 WL 893889, at *2 (Minn. T.C. Jan. 26, 2018) (finding the cost of the trial transcript recoverable under the plain meaning of Minn. Stat. § 271.07 (2016)). Additionally, the court allows for costs “related to time an expert witness spends testifying at trial.” *Nolan*, 2012 WL 2513673, at *1.

The County instead objects to the appraisal fee and the expert’s time spent observing and preparing for trial.⁷ While it is true the court has discretion in awarding costs, Minn. Stat. § 278.07, “this court has historically limited recovery to fees for time the expert witness spent testifying at trial, and not time spent observing the trial, preparing for the trial, or the appraisal fee.” *Podany v. Cnty. of Hennepin*, No. 27-CV-16-05625, 2019 WL 1560856, at *2 (Minn. T.C. Apr. 5, 2019) (citing *Nolan*, 2012 WL 2513673, at *2). We thus deny the Johanssons’ request for costs of these particular fees.

Although the Johanssons did not specify in their memorandum which portion of the requested \$36,846.25 was related only to witness testimony costs, the County argues the invoices evidence the Johanssons paid their expert witness to testify for approximately three hours, totaling \$775.⁸ Because the County correctly objected to certain costs requested by the Johanssons, and because the Johanssons’ motion asks for the maximum portion of costs the court deems reasonable, we hereby grant the Johanssons’ motion, in part, and award them \$3,333.50 in costs and disbursements.

⁷ Resp’t’s Obj. Pet’rs’ Mot. Costs 2.

⁸ Resp’t’s Obj. Pet’rs’ Mot. Costs 2; Pilon Aff. ¶ 4, Ex. B. We recognize that the County’s objection lists \$755 as the recoverable amount for expert witness testimony, but considering the *total* recoverable amount is listed as \$3,333.50, and the Johanssons’ December 5, 2025 invoice lists \$775 as Mr. Barclay’s fee for “2.5 hours Expanded Scope of Work @ \$310 per hour,” we believe the County meant \$775 instead of \$755 ($\$200 + \$1,200 + \$1,158.50 + \$775 = \$3,333.50$).

ORDER

We grant the Johanssons' motion, in part, in the amount of \$3,333.50.

IT IS SO ORDERED.



BY THE COURT:

Jane N. Bowman

Digitally signed by

Jane N. Bowman

Date: 2026.05.06

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Jane N. Bowman, Chief Judge
MINNESOTA TAX COURT

Dated: May 6, 2026